

(7) The serial number of the applicable record of tax determination; and

(8) For distilled spirits containing eligible wine or eligible flavors, the effective tax rate.

(26 U.S.C. 5201, 5207)

**§ 19.627 Alternating premises record.**

When distilled spirits plant bonded premises are alternated to or from bonded or taxpaid wine, brewery, manufacturer of nonbeverage products, or general premises, under an approved alternation plan described in the plant registration, the proprietor must record in a logbook, or must maintain in commercial records retrievable and available for TTB inspection upon request, the following information:

(a) The date and hour of the alternation;

(b) The kind of premises being curtailed, including the plant identification number, if applicable;

(c) The kind of premises being extended, including the plant identification number, if applicable;

(d) The identity of the special diagrams in the registration documents depicting the premises before and after the alternation; and

(e) The purpose of the alternation.

(26 U.S.C. 5555)

FILING FORMS AND REPORTS

**§ 19.631 Submission of transaction forms.**

When required to submit a transaction form to the appropriate TTB officer under this part, the proprietor must submit the form no later than the close of business of the third business day following the day on which the transaction took place.

(26 U.S.C. 5207)

**§ 19.632 Submission of monthly reports.**

(a) Each proprietor must submit monthly reports of its distilled spirits plant operations to TTB in accordance with paragraph (b) of this section. The proprietor must submit the original reports to TTB and must retain a copy for its records. The required monthly report forms are as follows:

(1) Monthly Report of Production Operations, form TTB F 5110.40, except that no report is required when production operations are suspended as provided in § 19.292;

(2) Monthly Report of Storage Operations, form TTB F 5110.11;

(3) Monthly Report of Processing Operations, form TTB F 5110.28; and

(4) Monthly Report of Processing (Denaturing) Operations, form TTB F 5110.43.

(b) Each proprietor must submit the monthly reports specified in paragraph (a) of this section to the Director, National Revenue Center, not later than the 15th day of the month following the close of the reporting period. A proprietor may submit monthly reports in either paper format or electronically via TTB Pay.gov.

(26 U.S.C. 5207)

**§ 19.634 Computer-generated reports and transaction forms.**

TTB will accept computer-generated reports of operations and transaction forms made using a computer printer on plain white paper without preapproval from TTB if they conform to the following standards:

(a) The computer-generated report or form must approximate the physical layout of the corresponding TTB report or form, although the typeface may vary;

(b) The text of the computer-generated report or form including each line entry, must exactly match the official TTB report or form; and

(c) Each penalty of perjury statement specified for the TTB report or form must be reproduced in its entirety.

(26 U.S.C. 5207)

**Subpart W—Production of Vinegar by the Vaporizing Process**

VINEGAR PLANTS IN GENERAL

**§ 19.641 Application.**

(a) *In general.* This subpart covers the production of vinegar by the vaporizing process. It prescribes rules regarding the qualification, location, construction, and operation of vinegar plants and the maintenance of records of operations at vinegar plants.